

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 822: TAX CREDITS**

**§5219-NN. CREDIT FOR CERTAIN HOMESTEAD MODIFICATIONS**

*(WHOLE SECTION CONFLICT: Text as enacted by PL 2015, c. 503, §1)*

**1. Credit allowed.** A person with federal adjusted gross income not exceeding \$55,000 who makes qualified expenditures for the purpose of making all or any portion of an existing homestead, as defined in section 5219-II, subsection 1, paragraph C, accessible to an individual with a disability or physical hardship who resides or will reside in the homestead is allowed a credit against the tax otherwise imposed under this Part in an amount equal to the applicable percentage of the qualified expenditures or \$9,000, whichever is less.

[ 2015, c. 503, §1 (NEW) . ]

**2. Qualified expenditures.** An individual claiming a credit under this section must demonstrate to the Maine State Housing Authority that the homestead modifications for which the expenditures were incurred comply with applicable building standards governing home accessibility in the jurisdiction where the homestead is located and are consistent with standards adopted by the authority. The authority may adopt rules consistent with this section to identify the types of homestead modifications that will enable accessibility for individuals with disabilities or physical hardships. Rules adopted under this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

[ 2015, c. 503, §1 (NEW) . ]

**3. Certification.** The Maine State Housing Authority shall certify to the State Tax Assessor the total qualified expenditures made by an individual seeking to claim a credit under this section. The authority may contract with a public or private entity to make the certification required under this subsection.

[ 2015, c. 503, §1 (NEW) . ]

**4. Limitations; carry-forward.** The credit under this section must be taken in the taxable year in which the qualified expenditures were incurred. Any unused portion of the credit may be carried forward to the following year or years for a period not to exceed 4 years.

[ 2015, c. 503, §1 (NEW) . ]

**5. Applicable percentage.** For the purposes of this section, "applicable percentage" means:

A. For taxpayers with a federal adjusted gross income of \$0 to \$25,000, 100%; [ 2015, c. 503, §1 (NEW) . ]

B. For taxpayers with a federal adjusted gross income over \$25,000 but not over \$30,000, 90%; [ 2015, c. 503, §1 (NEW) . ]

C. For taxpayers with a federal adjusted gross income over \$30,000 but not over \$35,000, 80%; [ 2015, c. 503, §1 (NEW) . ]

D. For taxpayers with a federal adjusted gross income over \$35,000 but not over \$40,000, 70%; [ 2015, c. 503, §1 (NEW) . ]

E. For taxpayers with a federal adjusted gross income over \$40,000 but not over \$45,000, 60%; and [ 2015, c. 503, §1 (NEW) . ]

F. For taxpayers with a federal adjusted gross income over \$45,000 but not over \$55,000, 50%.  
[2015, c. 503, §1 (NEW).]

[ 2015, c. 503, §1 (NEW) .]

**6. Annual limit on credits.** Credits approved under this section may not exceed \$1,000,000 for any calendar year. If the \$1,000,000 annual limitation is reached, any additional applications for a credit in that year must be held and given priority in consideration in the following calendar year.

[ 2015, c. 503, §1 (NEW) .]

#### SECTION HISTORY

2015, c. 388, Pt. A, §15 (NEW). 2015, c. 490, §8 (NEW). 2015, c. 503, §1 (NEW).

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 127th Maine Legislature and is current through October 1, 2016. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.
--